

From: ALDRICH William H <William.H.Aldrich@state.or.us>
To: 'Local Budget Mailing List' <localbudget@sparkie.osl.state.or.us>
Date: Wednesday, June 06, 2001 12:03 PM
Subject: localbudget/ Certification Reminder

This mailing contains information regarding the certification of the 2001-02 budget and the filing of a copy of the budget with the county clerk:

CERTIFICATION OF BUDGET:

This is a reminder that all districts subject to Local Budget Law must have an adopted budget in place by June 30.

If your district imposes a tax, you must certify to the County Assessor by July 15 the following documents:

✓ --Two copies of the resolution statements that adopt the budget, make appropriations, levy taxes, and categorize the taxes;

--Two copies of a completed "Notice" Form (LB-50, ED-50, or UR-50); and

--Two copies of any newly approved local option ballot measure, or for new districts, newly approved permanent rate limit ballot measure.

If you can not make the July 15 deadline, you may ask the assessor, in writing, for an extension to file.

If your district does not impose property taxes you only need to send a copy of the resolution statements that adopt the budget and makes appropriations to:

*Finance and Taxation Unit
Property Tax Division
Oregon Department of Revenue
PO Box 14380
Salem, OR 97309-5075*

FILING WITH THE COUNTY CLERK

ORS 310.060(7) requires each district to provide a complete copy of the budget document to the county clerk in each county in which the district operates by September 30 of each year. The Department of Revenue has been asked what items make up a complete copy of the budget document. The department is proposing an administrative rule that will define these items as follows:

"150-310.060(7) The complete copy of the budget document filed with the county clerk under ORS 310.060 must include the following:

- ✓ 1. A copy of the two notices of budget committee meeting showing the dates published, or an affidavit of publication, accompanying a copy of the actual publications,
- ✓ 2. A copy of the notice of budget hearing showing the date published, or an affidavit of publication, accompanying a copy of the actual publications,

3. A copy of all of the budget detail sheets,
4. A copy of the resolution statements that adopt the budget, and making appropriations,
5. If the district is imposing taxes on property subject to ad valorem property taxation, a copy of the resolution statement that imposes the tax,
6. If the district is imposing taxes on property subject to ad valorem property taxation a copy of the resolution statement that categorizes the tax for purposes of Article XI, section 11(b), of the Oregon Constitution,
7. If the district is imposing taxes on property subject to ad valorem property taxation a copy of the Notice of Property Tax Levy form,
8. Sample ballots of any new ad valorem tax authority approved by the voters and being used for the first time by the district,
9. Any other document the district chooses to include."

The public hearing on this proposed rule is in the process of being scheduled. We expect the hearing to be in the middle of July and the rule to have an effective date in September.

If you have any questions, or require additional information please contact any of the Oregon Department of Revenue Finance and Taxation analysts listed below:

Bill Aldrich Telephone: (503) 945-8337 william.h.aldrich@state.or.us

Trish Dunn Telephone: (503) 945-8341 patricia.l.dunn@state.or.us

Bob Frey Telephone: (503) 945-8584 robert.c.frey@state.or.us

Lee Peterson Telephone: (503) 945-8338 lee.peterson@state.or.us

Chari Smither Telephone: (503) 945-8282 chari.smither@state.or.us